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agencies of modern commerce. In the course of this decision *Wood v. Deposit Co.*, 128 U. S. 421, is cited to the effect that the rule has no application to corporations purely private. For a state court decision *contra*, see *YALE LAW JOURNAL*, Vol. VII, p. 315.

VENUE—CAUSE OF ACTION—WHERE ARISES—JURISDICTION—CONDON ET AL. V. LEIPSIGER, 55 Pac. Rep. 82 (Utah).—A deed to land in one county was deposited in escrow in another county, to be delivered upon the performance of certain conditions and the payment of certain money. *Held*, that an action for the delivery of the deed arose in the county where the deed was deposited and not where the land was situated.

WAR REVENUE TAX—EXPRESS COMPANIES LIABILITY FOR TAX—MANDAMUS—ATTORNEY GENERAL EX REL. MOORE ET AL. V. AMERICAN EXPRESS CO., 77 N. W. Rep. 807 (Mich.).—Under Act of Congress, June 13, 1898, sched. A, requiring every express company to issue to every shipper a bill of lading for each shipment, to which bill of lading and duplicate thereof shall be attached and cancelled a stamp of the value of one cent, and making the carrier liable for a failure to issue receipts, *held*, that it is the duty of company to affix the stamp without requiring the shipper to pay therefor. For the express company to increase their charges on all packages one cent, without regard to size, weight or distance to be carried, is not a valid increase of rates, but an attempt to make the shippers pay the stamp tax. Further held that mandamus lies on application of attorney-general to compel an express company to discharge its duties in regard to receiving and forwarding property.

WILLS—CONSTRUCTION—RULE IN SHELLEY'S CASE—HOOKER ET AL. V. MONTAGUE, 81 S. E. Rep. 705 (N. C.).—A testatrix provided in her will as follows: "That all my property, real, personal and mixed, be converted into money and divided equally among my children, share and share alike, with this restriction, that the shares falling to my daughters be placed in the hands of my son, B. M., as trustee for each of them, and that he shall hold the same for and during their lives, and pay each of them the yearly interest or profits, and pay said interest to the individual heirs at law after the death of each." The son was also appointed executor. *Held*, that such devise did not vest in each daughter the absolute title to her portion, and therefore the daughter had no power of testamentary disposition of the same. Faircloth, C. J., and Furches, J., dissented on the ground that such a devise created an absolute estate according to the rule in Shelley's Case.

WILL—CONSTRUCTION—STAPLES ET AL. V. LEWIS, 41 Atl., Rep. 815 (Ct.). *Held*, that by term "legal representatives" the testator of a will meant lineal descendants, since each case must be decided in the light of relevant circumstances.